

## **ABSTRACT**

*Earnings management by company managers to influence information in tricking stakeholders who want to know the performance and conditions of the company. The elements of financial statements that can be targeted for earnings management are accounting policies, income and costs.*

*In this study the institutional ownership variables are managerial ownership, audit committee and audit quality. The dependent variable in this study is earnings management. This study of institutional ownership, managerial ownership, audit committee and audit of quality management in state-owned companies is listed on the Indonesia Stock Exchange.*

*The population was listed in the Indonesian Stock Exchange in 2013 - 2017. The samples were used for four years so that 70 samples were observed. The analysis is used by the panel data analysis analysis using the Eviews 9.0 application.*

*Based on the results of research, institutional ownership, managerial ownership, audit committee and audit quality have an effect on simultaneous earnings management. Partially, audit quality has a positive effect on earnings management. Whereas institutional ownership, managerial ownership and audit committees have no effect on earnings management.*

*Based on the results of this study, this is the next study. For companies it is expected to reduce the practice of earnings management.*

**Keywords:** *Earnings management, institutional ownership, managerial ownership, audit committee and audit quality.*